

**IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
v.	)	
	)	Case No. 1:01-cv-541
BUFORD F. HOUCK, <i>et al.</i> ,	)	
	)	Barrett, J.
Defendants.	)	Black, M.J.
_____	)	

**STIPULATION AS TO LIEN PRIORITY**

The United States and the State of Ohio Department of Taxation, by their respective undersigned counsel, hereby stipulate and agree that the state income tax liens of the State of Ohio Department of Taxation against the defendant Buford F. Houck which were recorded on February 23, 1988, February 8, 1991, and June 15, 1994 with the Lawrence County Court of Common Pleas, are senior to the federal tax liens against the defendant Buford F. Houck in the subject property located at 1739 Kevin Street, Ironton, Ohio (hereinafter "subject property").

The United States and the State of Ohio Department of Taxation also stipulate and agree that the federal tax liens are senior to the state income tax liens of the State of Ohio Department of Taxation against the defendant Buford F. Houck which were recorded on June 20, 2002 and August 26, 2006, in the subject property.

FOR PLAINTIFF,  
UNITED STATES OF AMERICA,

/s/Elizabeth Lan Davis

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FOR DEFENDANT,  
STATE OF OHIO DEPARTMENT OF  
TAXATION,

/s/Joseph T. Chapman (w/fax consent 5/7/07)

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